

AMENDMENTS TO LB 283

(Amendments to Final Reading copy)

Introduced by Cornett

1 1. Insert the following new section:

2 Section 1. Section 77-3442, Revised Statutes Cumulative  
3 Supplement, 2010, is amended to read:

4 77-3442 (1) Property tax levies for the support of local  
5 governments for fiscal years beginning on or after July 1, 1998,  
6 shall be limited to the amounts set forth in this section except as  
7 provided in section 77-3444.

8 (2) (a) Except as provided in subdivision (2) (e) of this  
9 section, school districts and multiple-district school systems,  
10 except learning communities and school districts that are members  
11 of learning communities, may levy a maximum levy of one dollar and  
12 five cents per one hundred dollars of taxable valuation of property  
13 subject to the levy.

14 (b) For each fiscal year, learning communities may levy  
15 a maximum levy for the general fund budgets of member school  
16 districts of ninety-five cents per one hundred dollars of taxable  
17 valuation of property subject to the levy. The proceeds from the  
18 levy pursuant to this subdivision shall be distributed pursuant to  
19 section 79-1073.

20 (c) Except as provided in subdivision (2) (e) of this  
21 section, for each fiscal year, school districts that are members  
22 of learning communities may levy for purposes of such districts'

1 general fund budget and special building funds a maximum combined  
2 levy of the difference of one dollar and five cents on each one  
3 hundred dollars of taxable property subject to the levy minus  
4 the learning community levies pursuant to subdivisions (2)(b) and  
5 (2)(g) of this section for such learning community.

6 (d) Excluded from the limitations in subdivisions (2)(a)  
7 and (2)(c) of this section are amounts levied to pay for  
8 sums agreed to be paid by a school district to certificated  
9 employees in exchange for a voluntary termination of employment  
10 and amounts levied to pay for special building funds and sinking  
11 funds established for projects commenced prior to April 1, 1996,  
12 for construction, expansion, or alteration of school district  
13 buildings. For purposes of this subsection, commenced means any  
14 action taken by the school board on the record which commits  
15 the board to expend district funds in planning, constructing, or  
16 carrying out the project.

17 (e) Federal aid school districts may exceed the maximum  
18 levy prescribed by subdivision (2)(a) or (2)(c) of this section  
19 only to the extent necessary to qualify to receive federal aid  
20 pursuant to Title VIII of Public Law 103-382, as such title existed  
21 on September 1, 2001. For purposes of this subdivision, federal  
22 aid school district means any school district which receives ten  
23 percent or more of the revenue for its general fund budget from  
24 federal government sources pursuant to Title VIII of Public Law  
25 103-382, as such title existed on September 1, 2001.

26 (f) For school fiscal year 2002-03 through school fiscal  
27 year 2007-08, school districts and multiple-district school systems

1 may, upon a three-fourths majority vote of the school board of  
2 the school district, the board of the unified system, or the  
3 school board of the high school district of the multiple-district  
4 school system that is not a unified system, exceed the maximum  
5 levy prescribed by subdivision (2)(a) of this section in an amount  
6 equal to the net difference between the amount of state aid that  
7 would have been provided under the Tax Equity and Educational  
8 Opportunities Support Act without the temporary aid adjustment  
9 factor as defined in section 79-1003 for the ensuing school fiscal  
10 year for the school district or multiple-district school system  
11 and the amount provided with the temporary aid adjustment factor.  
12 The State Department of Education shall certify to the school  
13 districts and multiple-district school systems the amount by which  
14 the maximum levy may be exceeded for the next school fiscal year  
15 pursuant to this subdivision (f) of this subsection on or before  
16 February 15 for school fiscal years 2004-05 through 2007-08.

17 (g) For each fiscal year, learning communities may levy a  
18 maximum levy of two cents on each one hundred dollars of taxable  
19 property subject to the levy for special building funds for member  
20 school districts. The proceeds from the levy pursuant to this  
21 subdivision shall be distributed pursuant to section 79-1073.01.

22 (h) For each fiscal year, learning communities may levy  
23 a maximum levy of two cents on each one hundred dollars of  
24 taxable property subject to the levy for elementary learning center  
25 facility leases, for remodeling of leased elementary learning  
26 center facilities, and for up to fifty percent of the estimated  
27 cost for focus school or program capital projects approved by

1 the learning community coordinating council pursuant to section  
2 79-2111.

3 (i) For each fiscal year, learning communities may levy  
4 a maximum levy of one cent on each one hundred dollars of  
5 taxable property subject to the levy for elementary learning center  
6 employees, for contracts with other entities or individuals who  
7 are not employees of the learning community for elementary learning  
8 center programs and services, and for pilot projects, except that  
9 no more than ten percent of such levy may be used for elementary  
10 learning center employees.

11 (3) (a) For fiscal years prior to fiscal year 2010-11,  
12 community colleges may levy a maximum levy calculated pursuant to  
13 the Community College Foundation and Equalization Aid Act on each  
14 one hundred dollars of taxable property subject to the levy.

15 (b) For fiscal year 2010-11 and each fiscal year  
16 thereafter, in lieu of the calculation of a maximum levy  
17 for operating expenditures pursuant to the Community College  
18 Foundation and Equalization Aid Act, community colleges may levy a  
19 maximum of ten and one-quarter cents per one hundred dollars of  
20 taxable valuation of property subject to the levy for operating  
21 expenditures and may also levy the additional levies provided in  
22 subsection (2) of section 85-1517.

23 (4) (a) Natural resources districts may levy a maximum  
24 levy of four and one-half cents per one hundred dollars of taxable  
25 valuation of property subject to the levy.

26 (b) Natural resources districts shall also have the power  
27 and authority to levy a tax equal to the dollar amount by which

1 their restricted funds budgeted to administer and implement ground  
2 water management activities and integrated management activities  
3 under the Nebraska Ground Water Management and Protection Act  
4 exceed their restricted funds budgeted to administer and implement  
5 ground water management activities and integrated management  
6 activities for FY2003-04, not to exceed one cent on each one  
7 hundred dollars of taxable valuation annually on all of the taxable  
8 property within the district.

9 (c) In addition, natural resources districts located in  
10 a river basin, subbasin, or reach that has been determined to  
11 be fully appropriated pursuant to section 46-714 or designated  
12 as overappropriated pursuant to section 46-713 by the Department  
13 of Natural Resources shall also have the power and authority to  
14 levy a tax equal to the dollar amount by which their restricted  
15 funds budgeted to administer and implement ground water management  
16 activities and integrated management activities under the Nebraska  
17 Ground Water Management and Protection Act exceed their restricted  
18 funds budgeted to administer and implement ground water management  
19 activities and integrated management activities for FY2005-06, not  
20 to exceed three cents on each one hundred dollars of taxable  
21 valuation on all of the taxable property within the district for  
22 fiscal year 2006-07 and each fiscal year thereafter through fiscal  
23 year 2011-12.

24 (5) Any educational service unit authorized to levy a  
25 property tax pursuant to section 79-1225 may levy a maximum levy of  
26 one and one-half cents per one hundred dollars of taxable valuation  
27 of property subject to the levy.

1           (6) (a) Incorporated cities and villages which are not  
2 within the boundaries of a municipal county may levy a maximum levy  
3 of forty-five cents per one hundred dollars of taxable valuation  
4 of property subject to the levy plus an additional five cents per  
5 one hundred dollars of taxable valuation to provide financing for  
6 the municipality's share of revenue required under an agreement  
7 or agreements executed pursuant to the Interlocal Cooperation Act  
8 or the Joint Public Agency Act. The maximum levy shall include  
9 amounts levied to pay for sums to support a library pursuant  
10 to section 51-201, museum pursuant to section 51-501, visiting  
11 community nurse, home health nurse, or home health agency pursuant  
12 to section 71-1637, or statue, memorial, or monument pursuant to  
13 section 80-202.

14           (b) Incorporated cities and villages which are within the  
15 boundaries of a municipal county may levy a maximum levy of ninety  
16 cents per one hundred dollars of taxable valuation of property  
17 subject to the levy. The maximum levy shall include amounts paid  
18 to a municipal county for county services, amounts levied to pay  
19 for sums to support a library pursuant to section 51-201, a museum  
20 pursuant to section 51-501, a visiting community nurse, home health  
21 nurse, or home health agency pursuant to section 71-1637, or a  
22 statue, memorial, or monument pursuant to section 80-202.

23           (7) Sanitary and improvement districts which have been in  
24 existence for more than five years may levy a maximum levy of forty  
25 cents per one hundred dollars of taxable valuation of property  
26 subject to the levy, and sanitary and improvement districts which  
27 have been in existence for five years or less shall not have

1 a maximum levy. Unconsolidated sanitary and improvement districts  
2 which have been in existence for more than five years and are  
3 located in a municipal county may levy a maximum of eighty-five  
4 cents per hundred dollars of taxable valuation of property subject  
5 to the levy.

6 (8) Counties may levy or authorize a maximum levy of  
7 fifty cents per one hundred dollars of taxable valuation of  
8 property subject to the levy, except that five cents per one  
9 hundred dollars of taxable valuation of property subject to the  
10 levy may only be levied to provide financing for the county's  
11 share of revenue required under an agreement or agreements executed  
12 pursuant to the Interlocal Cooperation Act or the Joint Public  
13 Agency Act. The maximum levy shall include amounts levied to pay  
14 for sums to support a library pursuant to section 51-201 or museum  
15 pursuant to section 51-501. The county may allocate up to fifteen  
16 cents of its authority to other political subdivisions subject  
17 to allocation of property tax authority under subsection (1) of  
18 section 77-3443 and not specifically covered in this section to  
19 levy taxes as authorized by law which do not collectively exceed  
20 fifteen cents per one hundred dollars of taxable valuation on any  
21 parcel or item of taxable property. The county may allocate to  
22 one or more other political subdivisions subject to allocation  
23 of property tax authority by the county under subsection (1) of  
24 section 77-3443 some or all of the county's five cents per one  
25 hundred dollars of valuation authorized for support of an agreement  
26 or agreements to be levied by the political subdivision for the  
27 purpose of supporting that political subdivision's share of revenue

1 required under an agreement or agreements executed pursuant to the  
2 Interlocal Cooperation Act or the Joint Public Agency Act. If an  
3 allocation by a county would cause another county to exceed its  
4 levy authority under this section, the second county may exceed  
5 the levy authority in order to levy the amount allocated. Property  
6 tax levies for costs of reassumption of the assessment function  
7 pursuant to section 77-1340 or 77-1340.04 are not included in the  
8 levy limits established in this subsection for fiscal years 2010-11  
9 through 2013-14.

10 (9) Municipal counties may levy or authorize a maximum  
11 levy of one dollar per one hundred dollars of taxable valuation  
12 of property subject to the levy. The municipal county may allocate  
13 levy authority to any political subdivision or entity subject to  
14 allocation under section 77-3443.

15 (10) Property tax levies (a) for judgments, except  
16 judgments or orders from the Commission of Industrial Relations,  
17 obtained against a political subdivision which require or obligate  
18 a political subdivision to pay such judgment, to the extent such  
19 judgment is not paid by liability insurance coverage of a political  
20 subdivision, (b) for preexisting lease-purchase contracts approved  
21 prior to July 1, 1998, (c) for ~~bonded indebtedness~~ bonds as  
22 defined in section 10-134 approved according to law and secured  
23 by a levy on property except as provided in section 44-4317 for  
24 bonded indebtedness issued by educational service units and school  
25 districts, and (d) for payments by a public airport to retire  
26 interest-free loans from the Department of Aeronautics in lieu of  
27 bonded indebtedness at a lower cost to the public airport are not

1 included in the levy limits established by this section.

2 (11) The limitations on tax levies provided in this  
3 section are to include all other general or special levies  
4 provided by law. Notwithstanding other provisions of law, the  
5 only exceptions to the limits in this section are those provided by  
6 or authorized by sections 77-3442 to 77-3444.

7 (12) Tax levies in excess of the limitations in this  
8 section shall be considered unauthorized levies under section  
9 77-1606 unless approved under section 77-3444.

10 (13) For purposes of sections 77-3442 to 77-3444,  
11 political subdivision means a political subdivision of this state  
12 and a county agricultural society.

13 (14) For school districts that file a binding resolution  
14 on or before May 9, 2008, with the county assessors, county clerks,  
15 and county treasurers for all counties in which the school district  
16 has territory pursuant to subsection (7) of section 79-458, if the  
17 combined levies, except levies for bonded indebtedness approved by  
18 the voters of the school district and levies for the refinancing  
19 of such bonded indebtedness, are in excess of the greater of (a)  
20 one dollar and twenty cents per one hundred dollars of taxable  
21 valuation of property subject to the levy or (b) the maximum  
22 levy authorized by a vote pursuant to section 77-3444, all school  
23 district levies, except levies for bonded indebtedness approved by  
24 the voters of the school district and levies for the refinancing of  
25 such bonded indebtedness, shall be considered unauthorized levies  
26 under section 77-1606.

27 2. On page 1, strike beginning with "schools" in line 1

1 through line 5 and insert "revenue and taxation; to amend sections  
2 77-3442 and 79-10,110, Revised Statutes Cumulative Supplement,  
3 2010; to change provisions relating to property tax levy limits;  
4 to provide school boards with tax levy and bond authority relating  
5 to energy efficiency projects as prescribed; and to repeal the  
6 original sections."

7 3. Renumber the remaining sections and correct the  
8 repealer accordingly.